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VIA FACSIMILE

To:	Examiner Christy L. Novacek Group Art Unit: 2822 U.S.P.T.O.	Facsimile No.: (571) 273-8300
From:	James E. Howard	Facsimile No.: (703) 761-2375 or 76
Re:	Enclosed Request for Reconsideration U.S. Patent Application Serial No. 10/642,667 Docket No.: 03186-1/2002-239455	

Dear Examiner Novacek:

Enclosed for filing is a Request for Reconsideration in response to the Final Office Action mailed on May 18, 2005, which should place the above-referenced case in condition for allowance.

Thank you in advance for your kind consideration on this case.

Very truly yours,



James E. Howard

JEH/geb
 Enclosures
 Total pages transmitted: 10

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10/642,667
DOCKET NO. 03186-1/2002-239455

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Yoshihiro Satoh

Serial No.: 10/642,667 **Group Art Unit:** 2822

Filed: August 19, 2003 **Examiner:** Christy L. Novacek

For: METHOD FOR FABRICATING A SEMICONDUCTOR DEVICE HAVING A
TAPERED-MESA SIDE-WALL FILM

Honorable Commissioner of Patents
Box AF
Alexandria, VA 22313 - 1450

REQUEST FOR RECONSIDERATION

Sir:

This paper is in preparation for imminent appeal and in response to the Office Action
dated May 18, 2005.

REMARKS

Claims 1-29 are all the claims presently pending in the application. Claims 1, 6, and 11 are independent.

Applicant notes that, notwithstanding any claim amendments, Applicant's intent is to encompass equivalents of all claim elements.

Applicant gratefully acknowledges that claims 1-10 and 27-28 are allowed. However, Applicant respectfully submits that all of the claims are allowable.

Claims 11-23 and 26 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over the Saito et al. reference in view of the Araki reference. Claim 29 stands rejected under